

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Tippecanoe Valley School Corp (4445)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$6,161,850	\$5,846,182	\$5,909,286	\$5,927,211	-1.0%	0.3%
Group Health Insurance	222	\$1,821,814	\$4,386,501	\$2,232,224	\$2,551,560	8.8%	14.3%
Non - Certified Salaries	120	\$718,120	\$711,535	\$731,862	\$756,704	1.3%	3.4%
Social Security Certified	212	\$462,083	\$431,341	\$429,194	\$430,099	-1.8%	0.2%
Teacher Retirement Fund, After 7-1-95	216	\$198,699	\$195,404	\$234,868	\$319,516	12.6%	36.0%
Nonlicensed Employees	136	\$228,468	\$220,091	\$260,020	\$230,499	0.2%	-11.4%
Textbooks	630	\$307,057	\$219,017	\$312,829	\$199,273	-10.2%	-36.3%
Content	747	\$102,616	\$67,114	\$97,074	\$160,493	11.8%	65.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$133,206	\$201,986	\$172,327	\$102,878	-6.3%	-40.3%
Pre-2008 Object Code - Temporary Salaries	130	\$84,897	\$113,080	\$114,953	\$100,926	4.4%	-12.2%
Other Employee Benefits	241 - 290	\$49,351	\$63,039	\$73,307	\$92,353	17.0%	26.0%
Operational Supplies	611	\$121,343	\$129,026	\$98,757	\$74,823	-11.4%	-24.2%
Computer Hardware	741	\$154,209	\$276,614	\$271,876	\$69,920	-17.9%	-74.3%
Group Life Insurance	221	\$57,671	\$69,677	\$64,430	\$64,824	3.0%	0.6%
Social Security Noncertified	211	\$47,997	\$60,807	\$64,745	\$61,292	6.3%	-5.3%
Stipends	131	\$0	\$0	\$0	\$35,280	NA	NA
Transfer Tuition to Other School Corps Within State	561	\$7,998	\$19,108	\$19,628	\$34,706	44.3%	76.8%
Travel	580	\$14,744	\$25,412	\$15,183	\$24,503	13.5%	61.4%
Public Employees Retirement Fund	214	\$15,200	\$12,907	\$11,353	\$21,570	9.1%	90.0%
Other Supplies and Materials	615, 660 - 689	\$20,950	\$6,635	\$11,105	\$13,228	-10.9%	19.1%
Library Books	640	\$8,324	\$10,030	\$16,970	\$12,066	9.7%	-28.9%
Connectivity	744	\$60,710	\$43,671	\$30,389	\$11,371	-34.2%	-62.6%
Other Professional and Technical Services	319	\$39,653	\$23,306	\$6,940	\$8,749	-31.5%	26.1%
Licensed Employees	135	\$38,125	\$1,208	\$879	\$8,124	-32.1%	823.8%
Postage and Postage Machine Rental	532	\$7,507	\$4,925	\$4,532	\$5,423	-7.8%	19.7%
Overtime Salaries	140	\$6,000	\$6,000	\$4,800	\$4,800	-5.4%	0.0%
Rentals	440	\$2,483	\$8,568	\$5,275	\$4,400	15.4%	-16.6%
Professional Development	748	\$6,797	\$7,774	\$3,552	\$2,820	-19.7%	-20.6%
Instruction Services	311	\$7,605	\$7,279	\$8,119	\$2,056	-27.9%	-74.7%
Periodicals	650	\$1,955	\$1,433	\$246	\$1,983	0.4%	706.9%
Equipment	730	\$6,304	\$10,452	\$11,834	\$1,359	-31.9%	-88.5%
Miscellaneous Objects	876 - 899	\$971	\$378	\$1,641	\$1,097	3.1%	-33.1%
Pupil Services	313	\$10,490	\$10,195	\$0	\$0	-100.0%	NA
Repairs and Maintenance Services	430	\$22,600	\$4,134	\$3,484	\$0	-100.0%	-100.0%
Dues and Fees	810	\$2,925	\$2,600	\$2,929	\$0	-100.0%	-100.0%
Other Purchased Services	593	\$0	\$0	\$12,600	\$0	NA	-100.0%
Staff Services	314	\$2,120	\$0	\$1,200	\$0	-100.0%	-100.0%
Teacher Retirement Fund - Optional Contributions	218	\$91,943	\$0	\$0	\$0	-100.0%	NA
Gasoline and Lubricants	613	\$0	\$40	\$0	\$0	NA	NA

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement Total		\$11,024,784	\$13,197,467	\$11,240,409	\$11,335,905	0.7%	0.8%
Student Instructional Support							
Certified Salaries	110	\$909,680	\$850,816	\$862,188	\$868,625	-1.1%	0.7%
Non - Certified Salaries	120	\$357,265	\$364,271	\$370,900	\$379,782	1.5%	2.4%
Group Health Insurance	222	\$233,088	\$275,049	\$283,028	\$306,415	7.1%	8.3%
Teacher Retirement Fund, After 7-1-95	216	\$55,769	\$55,453	\$61,415	\$79,044	9.1%	28.7%
Social Security Certified	212	\$70,218	\$66,402	\$65,733	\$65,358	-1.8%	-0.6%
Pupil Services	313	\$57,096	\$47,645	\$42,860	\$46,175	-5.2%	7.7%
Public Employees Retirement Fund	214	\$34,928	\$36,430	\$35,745	\$37,457	1.8%	4.8%
Social Security Noncertified	211	\$26,944	\$26,760	\$26,074	\$25,967	-0.9%	-0.4%
Group Life Insurance	221	\$18,522	\$18,079	\$18,401	\$17,649	-1.2%	-4.1%
Operational Supplies	611	\$45,112	\$33,593	\$11,621	\$11,420	-29.1%	-1.7%
Other Employee Benefits	241 - 290	\$5,156	\$5,521	\$6,551	\$10,165	18.5%	55.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$12,196	\$23,759	\$18,819	\$9,949	-5.0%	-47.1%
Travel	580	\$13,840	\$15,009	\$18,841	\$8,632	-11.1%	-54.2%
Dues and Fees	810	\$0	\$0	\$0	\$2,105	NA	NA
Instructional Programs Improvement Services	312	\$0	\$7,608	\$7,421	\$1,326	NA	-82.1%
Pre-2008 Object Code - Temporary Salaries	130	\$2,163	\$0	\$0	\$880	-20.1%	NA
Other Professional and Technical Services	319	\$348	\$0	\$0	\$372	1.7%	NA
Staff Services	314	\$2,092	\$1,853	\$0	\$0	-100.0%	NA
Equipment	730	\$121,223	\$0	\$0	\$0	-100.0%	NA
Content	747	\$0	\$9,807	\$2,740	\$0	NA	-100.0%
Data Processing Services	316	\$908	\$0	\$0	\$0	-100.0%	NA
Teacher Retirement Fund - Optional Contributions	218	\$11,654	\$0	\$0	\$0	-100.0%	NA
Computer Hardware	741	\$242	\$50,183	\$0	\$0	-100.0%	NA
Student Transportation Services	510	\$510	\$0	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$1,978,952	\$1,888,235	\$1,832,336	\$1,871,322	-1.4%	2.1%
Overhead and Operational							
Non - Certified Salaries	120	\$1,414,962	\$1,507,162	\$1,494,278	\$1,555,881	2.4%	4.1%
Food Purchases	614	\$535,618	\$547,546	\$524,526	\$614,378	3.5%	17.1%
Group Health Insurance	222	\$452,238	\$506,458	\$504,509	\$550,617	5.0%	9.1%
Heating and Cooling for Buildings - Gas	622	\$138,114	\$315,657	\$349,034	\$343,867	25.6%	-1.5%
Insurance	520	\$168,838	\$182,201	\$203,945	\$266,693	12.1%	30.8%
Certified Salaries	110	\$216,728	\$154,010	\$185,667	\$215,507	-0.1%	16.1%
Repairs and Maintenance Services	430	\$216,589	\$376,012	\$273,831	\$183,128	-4.1%	-33.1%
Printing and Binding	550	\$169,959	\$164,657	\$259,083	\$178,167	1.2%	-31.2%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Gasoline and Lubricants	613	\$172,437	\$250,436	\$172,581	\$162,796	-1.4%	-5.7%
Operational Supplies	611	\$224,353	\$165,481	\$153,998	\$139,953	-11.1%	-9.1%
Social Security Noncertified	211	\$104,760	\$108,104	\$111,534	\$115,897	2.6%	3.9%
Public Employees Retirement Fund	214	\$88,900	\$101,373	\$98,408	\$100,541	3.1%	2.2%
Severance/Early Retirement Pay	213	\$145,658	\$159,185	\$155,111	\$98,797	-9.2%	-36.3%
Other Supplies and Materials	615, 660 - 689	\$41,390	\$55,767	\$87,728	\$98,043	24.1%	11.8%
Student Transportation Services	510	\$68,440	\$58,908	\$59,105	\$85,464	5.7%	44.6%
Light and Power - Other Than Heating and Cooling	625	\$333,750	\$130,833	\$89,496	\$60,397	-34.8%	-32.5%
Equipment	730	\$26,935	\$10,761	\$12,684	\$52,673	18.3%	315.3%
Workers Compensation Insurance	225	\$33,787	\$41,100	\$46,028	\$40,636	4.7%	-11.7%
Other Group Insurance Authorized by Statute	224	\$48,777	\$3,666	\$120,000	\$35,000	-8.0%	-70.8%
Telephone	531	\$14,014	\$43,578	\$29,164	\$31,058	22.0%	6.5%
Water and Sewage	411	\$46,218	\$32,886	\$31,217	\$29,049	-11.0%	-6.9%
Group Life Insurance	221	\$14,432	\$25,743	\$24,086	\$24,849	14.5%	3.2%
Dues and Fees	810	\$19,179	\$24,934	\$18,611	\$22,503	4.1%	20.9%
Board Member Compensation	115	\$16,106	\$17,538	\$17,810	\$18,530	3.6%	4.0%
Social Security Certified	212	\$12,365	\$13,391	\$13,102	\$15,783	6.3%	20.5%
Removal of Refuse and Garbage	412	\$12,641	\$13,993	\$15,675	\$15,666	5.5%	-0.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,646	\$6,641	\$6,809	\$13,394	68.9%	96.7%
Pre-2008 Object Code - Temporary Salaries	130	\$18,735	\$16,462	\$37,616	\$11,286	-11.9%	-70.0%
Travel	580	\$11,857	\$17,203	\$11,450	\$9,587	-5.2%	-16.3%
Staff Services	314	\$0	\$8,125	\$12,800	\$8,288	NA	-35.3%
Board of Education Services	318	\$13,125	\$11,278	\$8,213	\$5,299	-20.3%	-35.5%
Tires and Repairs	612	\$8,453	\$11,078	\$7,616	\$5,253	-11.2%	-31.0%
Other Professional and Technical Services	319	\$4,125	\$0	\$5,225	\$3,720	-2.6%	-28.8%
Other Employee Benefits	241 - 290	\$6,318	\$4,602	\$4,444	\$3,546	-13.4%	-20.2%
Advertising	540	\$3,574	\$2,598	\$5,020	\$3,342	-1.7%	-33.4%
Miscellaneous Objects	876 - 899	\$3,971	\$3,367	\$42,721	\$2,839	-8.1%	-93.4%
Computer Hardware	741	\$1,606	\$4,468	\$2,374	\$1,924	4.6%	-19.0%
Postage and Postage Machine Rental	532	\$1,766	\$3,685	\$2,769	\$1,041	-12.4%	-62.4%
Unemployment Insurance	230	\$2,604	\$1,588	\$0	\$794	-25.7%	NA
Official Bond Premiums	525	\$1,000	\$1,375	\$200	\$375	-21.7%	87.5%
Instructional Programs Improvement Services	312	\$0	\$0	\$10,377	\$156	NA	-98.5%
Teacher Retirement Fund - Optional Contributions	218	\$1,772	\$0	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$4,817,739	\$5,103,851	\$5,208,847	\$5,126,715	1.6%	-1.6%
Non Operational							
Buildings	720	\$3,332,479	\$3,212,713	\$2,817,800	\$2,672,415	-5.4%	-5.2%
Equipment	730	\$78,869	\$111,518	\$54,692	\$88,034	2.8%	61.0%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Improvements Other Than Buildings	715	\$22,655	\$21,973	\$4,503	\$55,210	24.9%	1126.0%
Textbooks	630	\$24,710	\$0	\$37,567	\$46,048	16.8%	22.6%
Vehicles	731	\$0	\$0	\$0	\$18,360	NA	NA
Miscellaneous Objects	876 - 899	\$0	\$0	\$0	\$7,880	NA	NA
Interest	832	\$89,214	\$39,848	\$82,177	\$0	-100.0%	-100.0%
Construction Services	450	\$7,750	\$0	\$0	\$0	-100.0%	NA
Certified Salaries	110	\$3,495	\$1,262	\$398	\$0	-100.0%	-100.0%
Social Security Noncertified	211	\$267	\$100	\$30	\$0	-100.0%	-100.0%
Non Operational Total		\$3,559,440	\$3,387,413	\$2,997,168	\$2,887,947	-5.1%	-3.6%
Grand Total		\$21,380,916	\$23,576,966	\$21,278,760	\$21,221,889	-0.2%	-0.3%